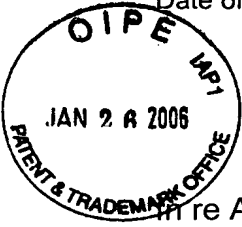


Date of Deposit January 25, 2006

Our Case No. 9281/4642



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:

Sumuhito MORITA et al.

Serial No. 10/632,374

Filing Date: 08/01/2003

For: METHOD OF MANUFACTURING THIN
FILM MAGNETIC HEAD HAVING PARTIAL
INSULATING LAYER FORMED ON BOTTOM
POLE LAYER THROUGH GAP LAYER

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) Examiner: Kim, Paul D.
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) Group Art Unit No. 3729
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RESPONSE TO OFFICE ACTION OF AUGUST 31, 2005

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in Response to the Office Action, mailed on August 31, 2005 in the above referenced application. Applicant respectfully requests reconsideration, reexamination and allowance of Claims 23 - 26 in view of the following claim amendments and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.

In the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. – 22. (Cancelled)